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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
EVERGREEN GARDENS MEZZ LLC, et al.,	:	Case No. 21-10335 (MG)
	:	
Debtors.¹	:	(Jointly Administered)
	:	Related Docket No. 91
	:	
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**DECLARATION OF
ISRAEL DAVID FRIEDMAN IN SUPPORT OF MOTION OF DEBTORS FOR
ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING SUBSIDIARY
DEBTORS TO (A) PAY CERTAIN CRITICAL OPERATING EXPENSE CLAIMS,
AND (B) HONOR TENANT OBLIGATIONS; AND (II) GRANTING RELATED RELIEF**

I, Israel David Friedman, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct to the best of my knowledge, information and belief:

1. My legal name is Israel David Friedman, but I am commonly known as “David Friedman.” I am an employee of Smart Management NY, Inc. (“**Smart Management**”), with principal offices located at 735 Bedford Avenue, Brooklyn, NY 11205. My title is

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are Evergreen Gardens Mezz LLC (0416); Evergreen Gardens I LLC (2211); and Evergreen Gardens II LLC (6782). The Debtors’ principal offices are located at 199 Lee Avenue, Suite 693, Brooklyn, New York 11211.

Management Advisor. Although, as described below, I am no longer an owner of Smart Management, I do receive a monthly salary as an employee. Smart Management is a property management company specializing in luxury rental and condo developments. Smart Management has approximately twenty-five employees. Among other things, Smart Management manages and is responsible for the day-to-day operations at 123 Melrose Street (the “**Denizen X**”) and 54 Noll Street (the “**Denizen Y**”; together, with the Denizen X, the “**Denizen**”). Except as otherwise indicated, the facts set forth in this Declaration are based upon my personal knowledge. If called upon to testify, I would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of Smart Management.

2. I submit this declaration (the “**Declaration**”) in connection with the *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing Subsidiary Debtors to (A) Pay Certain Critical Operating Expense Claims, and (B) Honor Tenant Obligations; and (II) Granting Related Relief* [ECF No. 67] (the “**Motion**”)² filed by Evergreen Gardens Mezz LLC (“**EGM**” or the “**Initial Debtor**”), Evergreen Gardens I LLC (“**EG I**”) and Evergreen Gardens II LLC (“**EG II**” and, together with EG I, the “**Subsidiary Debtors**” and, together with the Initial Debtor, the “**Debtors**”). I understand that the Bankruptcy Court entered an order approving the Motion on an interim basis on September 15, 2021 [ECF No. 91] (the “**Interim Order**”). Among other things, the Interim Order authorized payments to Smart Management, of \$51,480.00 and \$48,950.00, by EG I and EG II, respectively (the “**Interim Payments**”) on account of certain prepetition amounts that were owed to it by the Subsidiary Debtors. I have reviewed both the Interim Order and the Motion.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Motion.

Background on Management Companies

3. In or around December of 2011, Mr. Yoel Goldman and I founded All Year Management NY Inc. (“**AYM**”), which we owned jointly as equal partners. AYM provided management services for substantially all of the properties owned, directly or indirectly, by All Year Holdings Limited (“**All Year Holdings**” and, together with its subsidiaries, including the Debtors, “**All Year**”), including the Denizen. Prior to March of 2021, AYM provided management services for the Denizen, for which it received a monthly fee. The Subsidiary Debtors paid AYM approximately \$100,430 per month—\$51,480 and \$48,950 by EG I and EG II, respectively—for its management services.

4. In or about July of 2018, Abraham Friedrich and I founded our own management company, Smart Management, which we owned as equal partners. In February of 2021, AYM experienced operational disruption. At that time I decided that I no longer wished to handle my ownership responsibilities at Smart Management and transferred my ownership interests to Mr. Friedrich. Since then, Mr. Friedrich has been Smart Management’s sole owner and economic stakeholder; I do not currently have any equity interests in Smart Management. Mr. Friedrich is not a relative of, employed by, or a joint venture partner with Mr. Goldman, although he was formerly employed by Mr. Goldman. Mr. Friedrich does not have any ownership interests in any buildings in the All Year portfolio. Mr. Friedrich is not my relative or employee, although he was formerly my employee while he worked at AYM. Mr. Friedrich and I are joint venture partners with respect to multiple properties unrelated to the All Year portfolio.

5. The concept behind Smart Management was to provide quality management services and a level of sophistication designed to attract tenants to the luxury properties that the company sought to manage. Due to its marketable branding, although Mr. Friedrich and I initially

owned Smart Management, its name and brand were regularly utilized by AYM, which I co-owned at the time. Hence, the name “All Year Management NY Inc. operating as Smart Management NY Inc.” appears on certain management agreements, including those pertaining to the Denizen. Despite AYM’s utilization of the Smart Management brand, Mr. Goldman has no affiliation with, or economic interest in, Smart Management and that has been, and continues to be, the case since Smart Management’s formation.

6. In February of 2021, AYM’s operations were disrupted and its bank accounts were frozen as the result of certain judgments against Mr. Goldman. After AYM’s bank accounts were frozen, Smart Management no longer wanted its brand associated with AYM or Mr. Goldman. Accordingly, between February and March of 2021, I proposed to All Year’s current management that the day-to-day management of the Denizen, and all other All Year properties, be transferred to Smart Management so that those properties could continue to be managed by skilled operators with a knowledge and familiarity of the properties but in a manner that was completely unaffiliated with AYM and Mr. Goldman. All Year’s current management agreed to this proposal, on behalf of All Year and the Debtors. In connection with the transfer of the day to day management duties of the Denizen, in the Spring of 2021, AYM transferred all of its rights under the management agreements pertaining to Denizen to Smart Management. I did not receive any compensation from Mr. Friedrich or anyone else in exchange for Smart Management obtaining the management responsibilities for the Denizen. Accordingly, Smart Management began receiving a monthly fee—in the same amount AYM had previously received on a monthly basis—for its management services. Mr. Goldman does not receive, directly or indirectly, any portion of the monthly fees paid by the Subsidiary Debtors (or any other All Year entities) to Smart Management for the management services it provides to the Debtors and All Year.

7. Smart Management continues to manage the day-to-day operations at the Denizen on the same terms under which the parties had previously operated. Approximately ten of Smart Management's employees are involved in providing management services at the Denizen.

Relationship with All Year

8. In addition to the relationships set forth above, I jointly own with All Year the ten small residential real properties listed on **Exhibit A** hereto. I do not have any direct or indirect ownership interests in any of the Debtors or the Denizen. In addition to the Denizen and the All Year properties listed on Exhibit A, Smart Management also manages approximately seventeen other properties that have no relationship whatsoever to Mr. Goldman, All Year, or the Debtors.

9. I am not a relative of Mr. Goldman. Aside from my aforementioned ownership interests in certain buildings in the All Year portfolio and my prior joint ownership of AYM, I do not have any business, personal or professional relationship with Mr. Goldman. In fact, as of the date hereof, I am not in contact with Mr. Goldman.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information, and belief.

Dated: October 22, 2021
New York, NY

/s/ Israel David Friedman

Israel David Friedman
Smart Management NY Inc.

Exhibit A

Schedule of Properties

Properties		Ownership %
1.	300 Troutman Street	10%
2.	125 & 133 Leonard Street	50%
3.	236 Melrose Street	50%
4.	271 Metropolitan Avenue	7%
5.	188 South 3rd Street	10%
6.	136 Kingsland Avenue	50%
7.	145 Driggs Avenue	50%
8.	3611 15th Avenue	50%
9.	101 Quincy Street	50%
10.	1426 Bedford Ave-690 Prospect Place	50%